

### AMENDMENTS

#### In the Specification:

Please amend the abstract of the disclosure as follows:

--A signal processing device and method ~~a signal processing method can~~  
~~reduce the work area and realize a higher speed for arithmetic operations by reducing the~~  
~~number of multiplications and additions when performing MDCT operations, IMDCT~~  
~~operation and/or transforming code strings between different coding system. for performing a~~  
~~code string transform~~ When the first code string 1 formed by transforming a time series  
signal with a frequency band from 0 to 20 kHz from a coding system into another, wherein  
the arithmetic operations of MDCT and IMDCT with a limited frequency band into a  
spectrum signal by MDCT and encoding the spectrum signal is decoded by a spectrum  
decoding circuit 172 and the obtained spectrum signal is transformed back into time series  
signals by means of IMDCT circuits 173 through 175 and transformed again into spectrum  
signals by MDCT circuits 176 through 178 so that it may be encoded and transformed into  
the second code string 2 by means of an adaptive bit allocation coding circuit 179, if the  
frequency band of the second code string 2 may be reduced to a from 0 to 15 kHz band, the  
spectrum decoding circuit 172 takes out on the high frequency band from 0 to 15 kHz and the  
IMDCT circuit 173 performs are carried out at high speed by performing computations using  
an FFT operation with a short tap length in the IMDCT processing operation. This allows a  
reduced work area and a higher speed for arithmetic operations by reducing the number of  
multiplications and additions when performing MDCT operations, IMDCT operation and/or  
transforming code strings between different coding system.--